

### State of New Hampshire Department of Revenue Administration

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Samuel T. Greene Assistant Director

January 8, 2020

Town of Wakefield ATTN: Board of Assessors 2 High Street Sanbornville, NH 03872-

RE: 2018 Assessment Review

Honorable Members of the Board of Assessors:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Wakefield's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Wakefield achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

#### They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Wakefield is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B.2. and 3. Assessments as of April 1. Five properties sampled did not reflect assessments as of April 1, 2018, due to incorrect measurements, and missing or removed additions or outbuildings.

ASB III, B. 4. a-c. Current Use. Three files sampled had recreation discounts applied incorrectly, and four files had missing or inadequate maps. Two files had incomplete stewardship documentation or expired certificates. Two files had incorrect assessments within the value ranges.

ASB III, C. 1.a. Credits. Two files sampled have not been reviewed within the last five years. They are in the ongoing review cycle for 2018 - 2019.

ASB III, C. 1.b. Exemptions. Two files sampled were not able to be located. Two files had no indication of a review. Letters have been sent to request missing documentation for 2019.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

If you have any questions, feel free to contact me.

Sincerely,

James Gerry, Director

Jams

Municipal and Property Division

cc: Assessing Standards Board

File



### **INVENTORY PROGRAM COVER SHEET APRIL 1, 2018**

	ASB III, B. 2. and 3.							
Name of Municipality:	Wakefield							
	•							
B2-90% of PRCs samp	oled should reflect assessments as of April	1. RSA 74:1						
B3-Revised Inventory	program that addresses compliance with	RSA 75:8						
Municipalit	ty of Wakefield in the category of ASSESSMENTS as of A INVENTORY PLAN:	April 1, and REVISED						
		B2 B3						
	Met Standard	X						
	Did Not Meet Standard	X						
Comments:								
		4						
DRA Appraiser Signature:	Adam Denoncour	Date: 1/6/20						
DRA Supervisor Initials:	· PQ	Date: 1/20						



### ASSESSMENTS as of April 1, 2018

#### ASB III, B. 2.

•			
Name of Municipality:	Wakefield	Date of Review:	8/21/2018

#### Assessments RSA 74:1

Sample Number:	Parcel ID:	<u>Values Reflect April 1:</u>
1	000009 113000 010000	Yes
2	000030 020000 000000	Yes
3	000031 014000 000000	Yes
4	000035 008000 000000	No
5	000042 013000 000000	No
6	000047 013000 000000	Yes
7	000057 019000 000000	Yes
8	000075 017000 000000	Yes
9	000080 064000 000000	Yes
10	000092 013000 000000	Yes
11	000111 028000 000000	Yes
12	000116 026000 000000	Yes
13	000117 013000 000000	Yes
14	000132 014000 000000	Yes
15	000149 004000 000000	No
16	000150 005000 000000	Yes



#### ASSESSMENTS as of April 1, 2018

### ASB III, B. 2.

Name of Municipality:	Wakefield	Date of Review:	8/21/2018	
		•		

#### Assessments RSA 74:1

<u>Sample</u>		
Number:	Parcel ID:	Values Reflect April 1:
17	000167 022000 000000	No
18	.000180 059000 000000	Yes
19	000183 011000 000000	Yes
20	000186 009000 0ST020	No
21	000202 013000 000000	Yes
22	000202 052000 000000	Yes
23	000221 001000 000000	Yes
24	000224 001000 000000	Yes
25	000225 001000 000000	Yes
26	000235 016000 000000	Yes
27	000240 008000 000000	Yes



ASSESSMENTS as of April 1, 2018

Name of Municipality:	Wakefield	Date of Review:	8	/21/2018
Sample Number: Par	Assessments	RSA 74:1  Values Reflect	April 1:	
10x16 shed and 4x10 lean	to. Sample #15, lean to noted a	le #5, observed 2 additional atta as 12x16, observed 12x20. Sampl noted on card, 6x3 deck noted on	e #17, 1	1x14 screened
DRA Appraisar Signature:	Adam [	Denoncour	Date:	8/21/2018
DRA Supervisor Initials:		P13	Date:	1/6/2020

ASB III, B. 2.



### APPLICATION OF CURRENT USE COVER SHEET as of APRIL 1, 2018

	ASB III, B. 4. a-c			
Name of Municipality:	Wakefield			
		B4a	B4b	B4c
Total Sample Size			33	
Samples with Errors	•	7	2	2
Samples without Errors		26	31	31
Percent of Samples without Errors	(Minimum 85%)	78.79%	93.94%	93.94%
Municipality (	of Wakefield in the category of Applica	ation of CURF	RENT USE:	
	,	B4a	B4b	B4c
	Met Standard		Х	Х
	Did Not Meet Standard	Χ.		
Comments:				
DRA Appraiser Signature:	Adam Denoncour		Date:	1/15/2019
DRA Supervisor Initials:	43		Date:	1/6/200

Current Use Cover Sheet Revised April 2015



#### **CURRENT USE WORKSHEET as of APRIL 1, 2018**

#### ASB III, B. 4. a-c

Name of Municipality:	Wakefield	Date of Review:	1/15/2019

#### **Current Use RSA 79-A**

			а			b	С	
<u>Sample</u> <u>Number</u>	Parcel ID:	(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation	(ii) Recreational discount being correctly applied	iii) Original site Map outling current use categories or equivalent	(iv) The Equalization Ratio is being correctly applied, per RSA 79-A:5 I	Appropriate Stewardship documentation being correctly applied per CUB 304.09	All municipality's current use assessments comply with CUB 304 value ranges	<u>Results:</u>
1 000008	031000 000000	Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard
2 000023	016000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
3 000029	001000 000000	Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard
4 000033	001000 000000	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
5 000038	001000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
6 000041	009000 000000	Yes	Yes	Yes	Yes	Yes	Yes	Met Standard
7 000042	009000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
8 000043	003000 000000	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
9 000049	004000 000000	Yes	Yes	Yes	Yes	· N/A	Yes	Met Standard
10 000077	008000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



### **CURRENT USE WORKSHEET as of APRIL 1, 2018**

#### ASB III, B. 4. a-c

Name of Municipality:	Wakefield	Date of Review:	1/15/2019

#### Current Use RSA 79-A

			а		<del></del>	b	С	
<u>Sample</u> <u>Number</u>	Parcel ID:	(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation	(ii) Recreational discount being correctly applied	iii) Original site Map outling current use categories or equivalent	(iv) The Equalization Ratio is being correctly applied, per RSA 79-A:5 I	Appropriate Stewardship documentation being correctly applied per CUB 304.09	All municipality's current use assessments comply with CUB 304 value ranges	Results:
11 000077	009000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
12 000095	033000 000000	Yes	·Yes	Yes	Yes	N/A	Yes	Met Standard ,
13 000097	007000 000000	Yes	Yes	Yes	Yes	N/A	No	Did Not Meet Standard
14 000107	001000 000000	Yes	Yes	No	Yes	N/A	No	Did Not Meet Standard
15 000110	011000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
16 000122	002000 000000	Yes	Yes .	Yes	Yes	Yes	Yes	Met Standard
17 000143	002000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
18 000143	037000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
19 000145	001000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
20 000149	007000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



#### **CURRENT USE WORKSHEET as of APRIL 1, 2018**

#### ASB III, B. 4. a-c

Name of Municipality:	Wakefield .	Date of Review:	1/15/2019	
				_

#### **Current Use RSA 79-A**

			а			b	С	
<u>Sample</u> <u>Number</u>	Parcel ID:	(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation	(ii)  Recreational discount being correctly applied	iii) Original site Map outling current use categories or equivalent	(iv) The Equalization Ratio is being correctly applied, per RSA 79-A:5 [	Appropriate Stewardship documentation being correctly applied per CUB 304.09	All municipality's current use assessments comply with CUB 304 value ranges	<u>Results:</u>
21 000159	008000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
22 000167	030000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
23 000169	001000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
24 000188	010000 000000	Yes	Yes	Yes	Yes	No	Yes	Did Not Meet Standard
25 000193	007000 000000	Yes	Yes	Yes	Yes	N/A ,	Yes	Met Standard
26 000201	048000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
27 000201	049000 000000	Yes	Yes	Yes ·	Yes	N/A	Yes	Met Standard
28 000204	002000 000000	Yes	No	Yes	Yes	Yes	Yes	Did Not Meet Standard
29 000204	006000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
30 000207	006000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



#### **CURRENT USE WORKSHEET as of APRIL 1, 2018**

ASB III, B. 4. a-c

Name of Municipality:	Wakefield	. Da	ate of Review:	1/15/2019

#### **Current Use RSA 79-A**

			а			b	С	
<u>Sample</u> <u>Number</u>	Parcel ID:	(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation	(ii) Recreational discount being correctly applied	iii) Original site Map outling current use categories or equivalent	(iv) The Equalization Ratio is being correctly applied, per RSA 79-A:5 I	Appropriate Stewardship documentation being correctly applied per CUB 304.09	All municipality's current use assessments comply with CUB 304 value ranges	<u>Results:</u>
31 000208 (	042000 000000	Yes	Yes	Yes	Yes	No	Yes	Did Not Meet Standard
32 000210 (	025000 000000	Yes	Yes	No	Yes	. N/A	Yes	Did Not Meet Standard
33 000215 (	007000 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard

#### Comments:

Sample #1, letter was sent requesting map in 2013, recreation discount requested on original application but not being applied. Sample #2, letter was sent requesting map and matrix in 2017. Sample #3, letter was sent requesting map and matrix in 2017, recreation discount never requested but being applied. Sample #4, no map on file. Sample # 8, map does not show current use categories. Sample # 13, matrix dated 8/31/17 notes poor, current use set @ 100%. Sample #14, map showsarea not in current use, but no current use categories. Matrix indicates avgerage current use value, notes on card indicate fair/poor condition, but current use condition @100%. Sample #24, forester sent letter in 2017 updating management plan, needs signature or CU12 form. Sample # 28, letter requesting matrix in file, recreation discount not being applied. Sample #31, tree farm certification expired in 2016, new map requested. Sample # 32, categories of assessment do not match updated 9/6/17 map for LUCT.

DRA Appraiser Signature:	Adam Denoncour	Date:	1/15/2019
DRA Supervisor Initials:	90	Date:	1/6/2020



### **CREDITS COVER SHEET APRIL 1, 2018**

### ASB III, C. 1.a

Name of Municipality:			Wakefield		
Total Parcels Sampled					33
Unacceptable Samples					2
Acceptable Samples			•		31
Percent of Acceptable Sam	ıples (Mini	mum 95%)			93.9%
Munici	pality of	Wakefield	In the Category of CREDIT	'S:	
		1	Met Standard Did Not Meet Standard	X	
					•
Comments:					
				,	
DRA Appraiser Signature:		Ad	lam Denoncour		Date: 1/6/2020
DRA Supervisor Initials:			119		Date: 1/(/2020

Credit Cover Sheet Revised April 2015



### CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

Nan	ne of Municipality:	Wakefi	Date of Review: 12/11/2018				
Sample Number	<u>Parcel ID</u>	<u>Credit</u> <u>Type</u>	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA- 33 Form filed	Year Last Review	<u>Results</u>
1	000018 007000 000000	Veteran's	Yes	Yes	Yes	2017	Met Standard
2	000030 014000 000000	Total Disability	Yes	Yes	N/A	2014	Met Standard
3	000048 048000 000000	Veteran's	Yes	Yes	Yes	2013	Met Standard
4	000051 002000 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
5	000053 013000 00500C	Veteran's	Yes	Yes	N/A	2018	Met Standard
6	000053 020000 000000	All Veteran's	Yes	Yes	N/A	2018	Met Standard
7	000063 001000 000000	Total Disability	Yes	Yes	Yes	2018	Met Standard
8	000063 022000 000000	All Veteran's	Yes	Yes	N/A	2016	Met Standard
9	000063 064000 000000	Veteran's	Yes	Yes	Yes	2014	Met Standard
10	000069 050000 000000	Veteran's	Yes	Yes	Yes	2014	Met Standard
11	000070 012000 000000	Veteran's	Yes	Yes	N/A	2016	Met Standard
12	000072 021000 000000	Veteran's	Yes	Yes	N/A.	2017	Met Standard
13	000072 025000 000000	Veteran's	Yes	Yes ´	N/A	2012	Did Not Meet Standard
14	000074 018000 000000	Veteran's	Yes	Yes	Yes	2016	Met Standard
15	000076 012000 000000	Veteran's	Yes	Yes	N/A	2014	Met Standard
16	000078 053000 000000	Total Disability	Yes	Yes	N/A	2016	Met Standard
17	000106 007000 000000	Veteran's	Yes	Yes	N/A	2016	Met Standard
18	000109 054000 000000	Veteran's	Yes	Yes	N/A	2015	Met Standard
19 .	000111 001000 000000	Total Disability	Yes	Yes	Yes	2018	Met Standard



### CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

Nam	ne of Municipality:	Wakefie	Date of Review			12/11/2018			
Sample Number	Parcel ID	<u>Credit</u> <u>Type</u>	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA- 33 Form filed	<u>Year</u> Last Review	<u>v</u> <u>Results</u>		
20	000112 008000 00000	0 All Veteran's	Yes	Yes	N/A	2017	Met Standard		
21	000121 007000 00000	O All Veteran's	Yes	Yes	N/A	2017	Met Standard		
22	000126 004000 00000	0 Veteran's	Yes	Yes	N/A	2014	Met Standard	_	
23	000147 005000 00000	0 Veteran's	Yes	Yes	Yes	2013	Met Standard		
24	000166 004000 000000	O Veteran's	Yes	Yes	N/A	2016	Met Standard.		
25	000167 011000 000000	O Veteran's	Yes	Yes	N/A	2015	Met Standard		
26	000183 032000 000000	O Veteran's	Yes	Yes	N/A	2017	Met Standard		
27	000195 041000 000000	O Veteran's	Yes	Yes	Yes	2017	Met Standard		
28	000197 032000 000000	) Veteran's	Yes	Yes	N/A	2016	Met Standard		
29	000198 017000 000000	O Veteran's	Yes	Yes	N/A	2015	Met Standard		
30	000201 029000 000000	) Veteran's	Yes	Yes	N/A	2012	Did Not Meet Stand	lard	
31	000205 002000 000000	) All Veteran's	Yes	Yes	N/A	2017	Met Standard		
32	000211 004000 000000	) Veteran's	Yes	· Yes	Yes	2014	Met Standard		
33	000223 013000 000000	) Veteran's	Yes	Yes	N/A	2016	Met Standard		
			,	•					
	28 000197 032000 000000 Veteran's Yes Yes N/A 2016 Met Standard 29 000198 017000 000000 Veteran's Yes Yes N/A 2015 Met Standard 30 000201 029000 000000 Veteran's Yes Yes N/A 2012 Did Not Meet Standard 31 000205 002000 000000 All Veteran's Yes Yes N/A 2017 Met Standard 32 000211 004000 000000 Veteran's Yes Yes Yes 2014 Met Standard 33 000223 013000 000000 Veteran's Yes Yes N/A 2016 Met Standard 36 000223 013000 000000 Veteran's Yes Yes N/A 2016 Met Standard 37 000223 013000 000000 Veteran's Yes Yes N/A 2016 Met Standard								
Sample #	#'s 13 and 30 have not be	een reviewed within the	last five years. Th	ney are in on-go	oing review cycle	for 2018 - 2	019.		
DRA A	ppraiser Signature:		Adam D	enoncour			Date: 12/11/20	18	
DRA Su	pervisor Initials:			0(3			Date: 1/6/2020	2	



### **EXEMPTIONS COVER SHEET APRIL 1, 2018**

ASB III, C. 1. b

Name of Municipality:	Wakefield
Total Parcels Sampled	20
Unacceptable Samples	4
Acceptable Samples	16
Percent of Acceptable Samp	es (Minimum 95%) 80.0%
Munic	pality of Wakefield in the category of EXEMPTIONS:
•	Met Standard  Did Not Meet Standard  X
Comments:	
DRA Appraiser Signature:  DRA Supervisor Initials:	Adam Denoncour  PB  Date: 1/6/220  1/6/220

Exemptions Cover Sheet Revised April 2015



### **EXEMPTIONS WORKSHEET as of APRIL 1, 2018**

ASB III, C. 1.b

Na	ame of Municipality:	Wakefield				Date o	1/10/2019		
Sam Num		Exemption Type:	Application Completed, timely filed, and signed by the applicant	Application Approved by the Assessor	Proper Documentation supplied	If Applicant is listed under a trust, is a PA-33 Form filed	Is applicant receiving the proper amount of exemption, per age group, as voted	<u>Year</u> Last Review	Results:
1	000035 029000 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2017	Met Standard
2	000045 111000 000000	Elderly							Met Standard
3	000077 022000 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2017	Met Standard
4	000081 001000 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2018	Met Standard
5	000098 006000 000000	Blind	Yes	Yes	Yes	N/A	Yes	2018	Met Standard
6	000112 011000 000000	Blind	Yes	Yes	Yes	N/A	Yes	2018	Met Standard
7	000113 011000 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2017	Met Standard
8	000116 036000 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2018	Met Standard
9	000121 001000 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2018	Met Standard
10	000168 003000 000000	Elderly	Yes	Yes	Yes	N/A .	Yes	2018	Met Standard
11	000183 010000 000000	Elderly							Did Not Meet Standard



### **EXEMPTIONS WORKSHEET as of APRIL 1, 2018**

ASB III, C. 1.b

N	Name of Municipality:		Wakefield				Date o	f Review:	1/10/2019		
Sam Num		Parcel ID:	Exemption Type:	Application Completed, timely filed, and signed by the applicant	Application Approved by the Assessor	Proper Documentation supplied	If Applicant is listed under a trust, is a PA-33 Form filed	Is applicant receiving the proper amount of exemption, per age group, as voted	<u>Year</u> Last Review	Results:	
12	00	0184 001000 000000	Elderly				•			Did Not Meet Standard	
13	000	0184 034000 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2018	Met Standard	
14	000	0191 021000 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes		Did Not Meet Standard	
15	000	0197 036000 000000	Solar Energy	Yes	Yes	Yes	Yes	Yes	2017	Met Standard	
16	000	0209 004000 000000	Elderly	Yes	Yes	Yes	N/A ·	Yes	2018	Met Standard	
17	000	0210 010000 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2018	Met Standard	
18	000	0214 019000 000000	Wood Heating	yes Yes	Yes		N/A			Did Not Meet Standard	
19	000	0233 010000 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2018	Met Standard	
20	000	0244 041000 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2018	Met Standard	



### **EXEMPTIONS WORKSHEET as of APRIL 1, 2018**

ASB III, C. 1.b

Name	ame of Municipality: Wakefield				Date of Review: 1/10/2019						
Sample Number	Parcel ID:	Exemption Type:	Application Completed, timely filed, and signed by the applicant	Application Approved by the Assessor	Proper Documentation supplied	If Applicant is listed under a trust, is a PA-33 Form filed	Is applicant receiving the proper amoun of exemption, per age group as voted	-	Results:		
Sampl letter	Comments:  Sample #2, property sold 6/1/2018, will be removed for 2019. Sample #11 and 12, not able to locate file, sent letter to get info from taxpayer. Sample #14 and 18, no proof of review, card shows exemption letter sent to taxpayer requesting inspection.										
DRA A	ppraiser Signatuı	re:		Adam De	noncour		Da	te:	1/10/2019		
DRA Supervisor Initials:			93		Da	te:	6/2020				